VOTED/BOARD LEEWAY HISTORY VALUE OF DISTRIBUTION OR WEIGHTED PUPIL UNIT AND MILL LEVY/TAX RATE REQUIRED 1956-57 — 2009-10

	Basic Pro	gram	State-Supported Sup		State-Supported
School	\$ Value of	Mill	Value of	Mill/Tax Rate	Voted Leeway
Year	DU or WPU	Levy	DU or WPU	Levy	Program
1056 57	4.050	10	100/ of Doois Dam	Logo 4 Mill Love	250/ of Danie Drogram
1956-57 1957-58	4,050 4,800	12 12	12% of Basic Pgm 12% of Basic Pgm	Less 4 Mill Levy Less 4 Mill Levy	25% of Basic Program
		12			25% of Basic Program
1958-59	4,800		12% of Basic Pgm	Less 4 Mill Levy	25% of Basic Program
1959-60	5,150	12	15% of Basic Pgm	Less 4 Mill Levy	25% of Basic Program
1960-61	5,160	12	15% of Basic Pgm	Less 4 Mill Levy	25% of Basic Program ¹
		STA	ATE-SUPPORTED LEE	EWAY PROGRAM	
1961-62	5,400	12	\$755 Per DU	Less 4 Mill Levy	20% of Basic Program ²
1962-63	5,400	12	\$755 Per DU	Less 4 Mill Levy	20% of Basic Program
1963-64	6,850	16	\$600 Per DU	Less 4 Mill Levy	16% of Basic Program ³
1964-65	6,850	16	\$600 Per DU	Less 4 Mill Levy	16% of Basic Program
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		STATE-	SUPPORTED BOARD	LEEWAY PROGRAM	
					State-Supported Voted ⁴
1005.00	7.050	40	0440 DII	1 44 84911	Leeway Program
1965-66	7,050	16	\$140 per DU per		
			Mill - \$1,540	per Mill - 10 Mil	IIS
1966-67	7,250	16	\$140 per DU per	Less 12 Mill Le	vy \$110 per DU
1000 01	7,200	10	Mill - \$1,680	per Mill - 10 Mil	
			Willi \$1,000	por will	
1967-68	7,400	16	\$140 per DU per	Less 12 Mill Le	vy \$110 per DU
			Mill - \$1,680	per Mill - 10 Mi	
				•	
1968-69	7,700	16	\$140 per DU per		
			Mill - \$1,680	per Mill - 10 Mi	lls
4000 70	0.050	40	# 400 DII	40 MUL	6440 D U
1969-70	8,350	16	\$183 per DU per		
			Mill - \$2,196	per Mill - 10 Mil	IIS
1970-71	8,600	16	\$192 per DU per	Less 12 Mill Le	vy \$110 per DU
1970-71	0,000	10	Mill - \$2,304	per Mill - 10 Mil	
			iviiii - Φ∠,3U4	per will - 10 Mil	lio .
1971-72	9,120	16	\$212 per DU per	Less 12 Mill Le	vy \$110 per DU
101 1-12	0,120	10	Mill - \$2,544	per Mill - 10 Mil	
			Wiiii Ψ2,077	per iviiii 10 iviii	

¹Voted Leeway Program Laws of Utah 1953—25 percent

²Voted Leeway Program Laws of Utah 1961—20 percent

³Voted Leeway Program Laws of Utah 1963—16 percent

⁴State-Supported Voted Leeway Program Laws of Utah 1965—\$100 per DU per Mill ending June 30, 1966. \$110 per DU per Mill thereafter, not to exceed 10 Mills.

	Basic Program		State-Supported Supplemental Program		State-Supported
School <u>Year</u>	\$ Value of DU or WPU			Tax Rate Levy	Voted Leeway Program
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1972-73	9,210	16	\$225 per DU per Mill - \$2,544	Less 12 Mill Lev per Mill - 10 Mill	
1973-74	508	28.00	Combined With Basic Sch	ool Program	\$4 Per WPU per Mill.
1974-75	560	28.00			\$4 Per WPU per Mill.
1975-76	621	28.00			\$4 Per WPU per Mill.
1976-77	683	28.00			\$4 Per WPU per Mill.
1977-78	732	28.00			\$13 Per WPU per Mill for first two Mills,
1978-79	795	28.00			\$4 per WPU per Mill for balance, not to
1979-80	852	24.00			exceed 10 Mills.
1980-81	946	24.00			
1981-82	1,003	23.25			\$17 per WPU per Mill for first two Mills,
1982-83	1,103	23.25			\$4 per WPU for Mill for balance, not to
1983-84	1,103	23.25			exceed 10 Mills.
1984-85	1,124	22.18			
1985-86	1,180	Tax Rate 0.004256			
1986-87	1,204	0.004256			1.61% ⁵ of prior year WPU value per WPU
1987-88	1,204	0.004256			for each 0.000200 of the first 0.000800 ⁶ per
1988-89	1,204	0.004256			dollar of taxable value.
1989-90	1,240	0.004656			
1990-91 ⁵	1,346	0.004656			

⁵Beginning in school year 1990-91, the Utah Legislature authorized each local school board to levy up to 0.000400 per dollar of taxable value (without voter approval, unless referendum petitions signed by the required number of voters causes an election to consider disapproval of the board-authorized levy) for class size reduction. The 1.61 percent of prior year WPU value per WPU guarantee was also increased for each board and each voted Leeway 0.000200 and covers the first 0.000800 per dollar of taxable value of the combined voted and board-authorized leeway. The guarantee yield for voted leeway without a board-authorized leeway remained at 1.61 percent of prior year WPU value for each 0.000200 for the first 0.000400 per dollar of taxable value.

		Program	State-Supported	
School Year	Value of WPU	Tax Rate	Voted Leeway Program	
1991-92	1,408	0.004275	The state contributes an amount sufficient to guarantee \$19.385 per WPU for each 0.000200 of the first 0.000800 ⁶ per dollar of taxable value.	
1992-93	1,490	0.004275	The state contributes an amount sufficient to guarantee \$21 per WPU for each 0.000200 of the first 0.000800 per dollar of taxable value.	
1993-94	1,539	0.004275	The state contributes an amount sufficient to guarantee \$22 per WPU for each 0.000200 of the first 0.000800 per dollar of taxable value.	
1994-95	1,608	0.004220	The state contributes an amount sufficient to guarantee \$23 per WPU for each 0.000200 of the first 0.000800 per dollar of taxable value.	
1995-96	1,672	0.002640	The state contributes an amount sufficient to guarantee \$24 per WPU for each 0.000200 of the first 0.000800 per dollar of taxable value.	

⁶Of the combined voted and board leeway levies.

Basic Program			State-Supported
School Year	Value of WPU	Tax Rate	Voted Leeway Program
1996-97	1,739	0.002046	The state contributes an amount sufficient to guarantee \$12 per WPU for each 0.000100 of the first 0.000600 per dollar of taxable value of Voted Leeway and 0.000400 per dollar of taxable value of Board Leeway.
1997-98	1,791	0.001950	The state contributes an amount sufficient to guarantee \$13.04 (0.0075 X prior year value of WPU—\$1,739 for 1996-97) per WPU for each 0.000100 of the first 0.000800 per dollar of taxable value of Voted Leeway and 0.000400 per dollar of taxable value of Board Leeway.
1998-99	1,854	0.001840	The state contributes an amount sufficient to guarantee \$13.43 (0.0075 X prior year value of WPU—\$1,791 for 1997-98) per WPU for each 0.000100 of the first 0.001000 per dollar of taxable value of Voted Leeway and 0.000400 per dollar of taxable value of Board Leeway.
1999-00	1,901	0.001840	The state contributes an amount sufficient to guarantee \$13.91 (0.0075 X prior year value of WPU—\$1,854 for 1998-99) per WPU for each 0.000100 of the first 0.001200 per dollar of taxable value of Voted Leeway and 0.000400 per dollar of taxable value of Board Leeway.
2000-01	2,006	0.001881	The state contributes an amount sufficient to guarantee \$14.26 (0.0075 X prior year value of WPU—\$1,901 for 1999-00) per WPU for each 0.000100 of the first 0.001400 per dollar of taxable value of Voted Leeway and 0.000400 per dollar of taxable value of Board Leeway.

⁷Senate Bill 1001 of the 1996 Second Special Session provides that the amount of guarantee money that a school district would otherwise be entitled may not be reduced for the sole reason that the district's levy is reduced as a consequence of changes to the certified tax rate. This applies for a period of two years following any such change in the certified tax rate [53A-17a-133(3)(d)].

Basic Program		c Program	State-Supported
School <u>Year</u>	Value of WPU	Tax Rate	Voted Leeway Program
2001-02	2,116	0.001785	The state contributes an amount sufficient to guarantee \$17.14 (0.008544 X prior year value of WPU—\$2,006 for 2000-01) per WPU for each 0.000100 of the first 0.001600 per dollar of taxable value of Voted Leeway and 0.000400 per dollar of taxable value of Board Leeway.
2002-03	2,132	0.001807	The state contributes an amount sufficient to guarantee \$17.14 per WPU for each 0.000100 of the first 0.001600 per dollar of taxable value of Voted Leeway and 0.000400 per dollar of taxable value of Board Leeway.
2003-04	2,150	0.001825	The state contributes an amount sufficient to guarantee \$17.14 per WPU for each 0.000100 of the first 0.001600 per dollar of taxable value of Voted Leeway and 0.000400 per dollar of taxable value of Board Leeway.
2004-05	2,182	0.001800	The state contributes an amount sufficient to guarantee \$17.54 per WPU for each 0.000100 of the first 0.001600 per dollar of taxable value of Voted Leeway and 0.000400 per dollar of taxable value of Board Leeway.
2005-06	2,280	0.001720	The state contributes an amount sufficient to guarantee \$18.64 per WPU for each 0.000100 of the first 0.001600 per dollar of taxable value of Voted Leeway and 0.000400 per dollar of taxable value of Board Leeway.
2006-07	2,417	0.001515	The state contributes an amount sufficient to guarantee \$20.62 per WPU for each 0.000100 of the first 0.001600 per dollar of taxable value of Voted Leeway and 0.000400 per dollar of taxable value of Board Leeway.

2007-08	2,514	0.001311	The state contributes an amount sufficient to guarantee \$23.07 per WPU for each 0.000100 of the first 0.001600 per dollar of taxable value of Voted Leeway and 0.000400 per dollar of taxable value of Board Leeway.
2008-09	2,577	0.001250	The state contributes an amount sufficient to guarantee \$25.25 per WPU for each 0.000100 of the first 0.001600 per dollar of taxable value of Voted Leeway and 0.000400 per dollar of taxable value of Board Leeway.
2009-10	2,577	0.001303	The state contributes an amount sufficient to guarantee \$25.25 per WPU for each 0.000100 of the first 0.001600 per dollar of taxable value of Voted Leeway and 0.000400 per dollar of taxable value of Board Leeway.
2010-11	2,577	0.001513	The state contributes an amount sufficient to guarantee \$25.25 per WPU for each 0.000100 of the first 0.001600 per dollar of taxable value of Voted Leeway and 0.000400 per dollar of taxable value of Board Leeway.
2011-12	2,816	0.001591	The state contributes an amount sufficient to guarantee \$27.17 per WPU for each 0.000100 of the first 0.001600 per dollar of taxable value of Voted Leeway and 0.000400 per dollar of taxable value of Board Leeway.